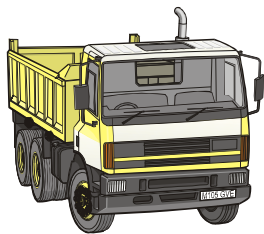


Occupation Tax Applies to Special Waste

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On June 1, 2003, the City of Lincoln amended Chapter 8.32.150 of the Lincoln Municipal Code to establish an occupation tax of \$7.00 per ton on all refuse collected within the corporate limits of the city and on all refuse collected within Lancaster County that is deposited in the Lincoln sanitary landfill. The City of Lincoln Public Works Department is charged with assessing the occupation tax. Special Waste is included in the definition of "refuse" and is subject to the occupation tax. This regulation includes Special Waste transported in dump trucks, panel vans, and roll off containers.

The occupation tax is collected mainly from the licensed refuse haulers and those firms that transport their refuse to the Lincoln landfill themselves. Because businesses often hire a hauler to transport their waste they might not know that the tax exists nor how it might affect their waste management activities! Some businesses might be in violation of municipal code by not scaling (weighing at a designated, certified scale) their loads prior to hauling taxable refuse to an out-of-county disposal facility.

Use and Compliance

As a result of the occupation tax, the per-ton landfill tipping fee was reduced from \$17.00 to \$10.00. (The tipping fee provides revenue for funding costs directly associated with the operation of Lincoln's Bluff Road Sanitary Landfill.) Revenue from the occupation tax funds, in whole or in part, such solid waste management programs as composting yard waste, operating the transfer station, and recycling. The tax also funds the Health Department's Pollution Prevention, Small Business Technical Assistance, Special Waste, and Hazardous Waste programs. Prior to the passage of

the occupation tax, these programs were subsidized by the tipping fees charged to haulers using the City's sanitary landfill. Since the passage of the occupation tax, costs associated with these programs are now more fairly distributed among all potential users of the services, including those whose refuse is hauled to landfills outside of Lancaster County.

Health Department and landfill employees have been monitoring hauler compliance with the occupation tax assessment procedures. In general, compliance by licensed refuse haulers has been good. Companies that haul waste to out-of-county disposal facilities in compactor trucks have been scaling their loads at the landfill gatehouse or at Shoemaker's.

Special Waste Inclusion



Some non-licensed haulers of Special Waste who transport refuse collected within the Lincoln corporate limits to landfills outside of Lancaster County might be in violation of the Municipal Code by bypassing the scales and not paying the occupation tax. Failure to comply with the municipal code is believed to be primarily due to lack of knowledge of the occupation tax, to whom the tax applies, and the waste types covered under the definition of "refuse."

All Special Waste generated in the Lincoln corporate limits is subject to the occupation tax. Special Waste includes, but is not limited to, the following materials:

- Contaminated soil (for example, petroleum, heavy metals)
- Asbestos
- Foundry sand and slag

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Indoor Air Issues:

Carbon Monoxide and Mold

With winter approaching, most business and home owners are preparing to stay inside more. With the transition from air conditioners to furnaces, indoor air quality problems can cause illness, lost productivity, and customer dissatisfaction. Carbon monoxide and mold are two types of indoor air pollution. If you are serious about preventing waste and pollution in your business, you cannot afford to overlook indoor air quality (IAQ).

CARBON MONOXIDE

Carbon monoxide is an invisible, odorless, and tasteless gas that is given off during the combustion process. Certain types of burners always give off carbon monoxide. Furnaces and water heaters that are not functioning properly can also emit carbon monoxide. You can tell if carbon monoxide is building up in your building by installing carbon monoxide detectors.

You can take steps to reduce or prevent carbon monoxide build up:

- ⊙ *Never* run gas powered vehicles indoors. If you must run certain types of forklift, make sure that your building has proper ventilation and air exchange systems in place and running.
- ⊙ Have all combustion appliances (furnaces, water heaters, ovens, stoves, kilns) inspected and cleaned once a year.
- ⊙ Vent all combustion appliances to the outside.
- ⊙ *Do not* operate kerosene stoves, hibachis, coal fired grills, or similar heating or cooking appliances indoors.



and other serious health problems. The keys to preventing mold are:

- ⊙ Control the air coming into the building. Fresh air and air movement help control mold. However, if the fresh air is humid or is too warm or cold, it can add moisture to indoor air and actually create a mold problem. Air conditioners and dehumidifiers treat air to reduce the risk of mold. Moving air helps dry surfaces and prevents mold from forming.
- ⊙ Repair all leaks and control indoor moisture. Leaking pipes, humidity on pipes and water tanks or heaters, or roof and window leaks that let water in from the outside create conditions that cause mold problems. These problems are particularly bad when inside walls. You might not see the mold until the problem has become serious.



- ⊙ Keep surfaces clean and dry. Thoroughly dry any damp or wet surfaces or spills. Thoroughly clean mold when you find it. You can receive directions on mold clean up by calling the Lincoln–Lancaster County Health Department at 441-8040 or visiting any number of websites. One good website is <http://oaspub.epa.gov/webimore/aboutepa.ebt4?search=12,158,983>.



MOLD

Just as a good air exchange is important to prevent the build up of carbon monoxide, good ventilation is also the key to reducing and preventing the build up of mold. Mold produces spores that can trigger allergies

Good air quality reduces health-related problems that can harm productivity. It improves customer satisfaction with your business. Keeping the air quality at your business safe is good for business.



A New Tool to Stop Pollution

The largest source of hazardous air pollutants (HAPs) in Lincoln and Lancaster County is motor vehicle traffic. Carbon monoxide detectors placed around Lincoln and an ozone monitor north of the city have identified areas in which traffic could produce emissions of concern. The goal is to identify a problem before it becomes serious.

Thanks to an Air Toxics grant from the EPA, the LLCHD will purchase an Aethalometer to monitor and protect air quality. An Aethalometer collects and measures carbon particles in the air. Black Carbon, also called elemental carbon, is a by-product of combustion. Any combustion source, including fireplaces and automobiles, can produce black carbon. The most common source is diesel exhaust. The thick, black cloud from buses, trucks, and train engines contains black carbon. Black carbon adds to the pollution caused by particulate matter (PM) which is made up of tiny specks of dust and other material floating in the air. These particles can seriously harm human health when inhaled.



The Aethalometer will be used to monitor elemental black carbon levels in various settings throughout Lincoln and Lancaster County. The device will provide information regarding concentrations of soot and toxic dust and will allow air quality specialists to determine if emissions of these pollutants present any public health risks in the community. The findings will help the LLCHD use limited resources more effectively. Identifying the sources and levels of a pollutant is the first step in finding ways to reduce the pollutant through education and enforcement.

Lincoln will be the first city in Nebraska to use an Aethalometer. The St. Louis area has been testing the air for these pollutants for several years, and we will be able to compare our data to theirs as well as to other areas throughout the country.

(Photo used with permission from the manufacturer. Information about Aethalometers can be found at the manufacturer's website <http://www.mageesci.com/>.)



Mobile Source Outreach Grant to Reduce Traffic, Promote Health

The US EPA recently awarded a \$50,000 grant to the LLCHD. This grant will fund a two-year project to promote the environmental and health benefits of reducing motor vehicular traffic on Lincoln streets and through our neighborhoods. Activities will promote more walking, bicycle riding, skating, and car pooling. Activities of the grant will also encourage more use of public transportation.



Particulate matter or PM can be inhaled. Inhaled PM causes serious breathing and health problems. In cases of long-term exposure, it can cause death. PM reduces visibility and harms the quality of life in Lincoln. Children are especially at risk to the health hazards posed by PM.

The LLCHD is eager to help citizens protect their health and Lincoln's beauty. By learning more about the relationship between motor vehicles and air pollution, residents of Lincoln can take action to protect their own lives and health as well as the lives and health of Lincoln's children. The activities promoted through this grant will help achieve those goals.



OCCUPATION TAX (CONTINUED FROM PAGE 1)

Fly ash and bottom ash
Treated medical waste
Treated power poles and railroad ties

Frequently Asked Questions

Is all waste subject to the occupation tax?

Only refuse collected within the corporate limits of Lincoln (which is defined as “the City limits plus 3 miles”) and refuse collected within Lancaster County that is deposited in Lincoln’s sanitary landfill is subject to the occupation tax.

The occupation tax is not assessed on refuse collected outside the Lincoln corporate limits that is transported directly to an out-of-county disposal facility, waste deposited at the North 48th Street Construction and Demolition Debris Landfill, yard wastes deposited at the Bluff Road Composting Site, and refuse hauled to the North 48th Street Transfer Station. Materials collected for recycling (such as scrap metal, shingles used to make asphalt, crushed concrete aggregate) are *not* subject to the occupation tax. Liquid wastes disposed of at the treatment plant are *not* subject to the occupation tax.

Do I have to pay occupation tax on special waste?

Special Waste is included in the definition of refuse and is subject to the occupation tax. Hazardous Waste is not subject to the occupation tax; it is not legal to deposit Hazardous Waste in Lincoln’s landfill. (For a clarification of Special Waste and Hazardous Waste, call the Lincoln–Lancaster County Health Department’s Special Waste program at [402] 441-8021)

Is waste hauled out of Lancaster County subject to the occupation tax?

Refuse collected within the corporate limits of Lincoln is subject to the occupation tax, regardless of where it is hauled for disposal. Refuse collected *outside* of the Lincoln corporate limits and transported directly to a disposal facility *outside* of Lancaster County is *not* subject to the occupation tax.

If the refuse is subject to the tax, the hauler is required to scale the load at the Bluff Road gatehouse or at Shoemaker’s Truck Stop on West O Street and pay the occupation tax. *This requirement also applies to haulers using dump trucks, panel vans, or roll-off containers to transport waste.* There is no charge to use the gatehouse scale. Lincoln has contracted with Shoemaker’s to provide use of their scale at no additional cost to the hauler. All loads must be covered while being transported on Lincoln and Lancaster County roads.

Do I have to pay the occupation tax if I hire a firm to haul waste?

A business that contracts with a hauler to transport refuse for disposal will not be assessed the occupation tax directly. However, every business should be familiar with the occupation tax and know about their hauler’s compliance with municipal code, particularly if that hauler transports refuse out-of-county for disposal.

Questions concerning the occupation tax ordinance and compliance, as well as general waste disposal issues, may be directed to the Lincoln–Lancaster County Health Department’s Waste Management Section at (402) 441-8021. Additional information may also be obtained from the City of Lincoln’s website at <http://www.ci.lincoln.ne.us/city/attorn/lmc/contents.htm#08>.



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<http://www.ci.lincoln.ne.us/city/health/envIRON/pollu/>

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For more information or for P2 technical assistance, call 441-8040.

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